



Sen. Deanna Demuzio

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09600SB3816sam001

LRB096 20655 HLH 37968 a

1 AMENDMENT TO SENATE BILL 3816

2 AMENDMENT NO. _____. Amend Senate Bill 3816 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by
5 adding Section 219 as follows:

6 (35 ILCS 5/219 new)

7 Sec. 219. Credit for the modification of residential
8 property to accommodate a disabled veteran. For each taxable
9 year beginning on or after January 1, 2011, each individual
10 taxpayer is entitled to a credit against the tax imposed by
11 subsections (a) and (b) of Section 201 of this Act in an amount
12 equal to the total amount of expenditures made by the taxpayer
13 during the taxable year for the purpose of modifying the
14 primary residence of a disabled veteran to accommodate that
15 veteran's disability. The amount of the credit may not exceed
16 \$1,000 in any taxable year. The Department shall promulgate

1 rules setting forth qualifications for expenditures.

2 For the purposes of this Section, "disabled veteran" means
3 a person who has served in the armed forces of the United
4 States and whose disability is of such a nature that the
5 federal government has authorized payment for purchase or
6 construction of specially adapted housing as set forth in the
7 United States Code, Title 38, Chapter 21, Section 2101.
8 Eligibility for a credit under this Section must be
9 reestablished on an annual basis by certification from the
10 Illinois Department of Veterans' Affairs.

11 In no event shall a credit under this Section reduce the
12 taxpayer's liability to less than zero. If the amount of the
13 credit exceeds the taxpayer's liability for the taxable year,
14 the excess credit may not be carried forward or back and shall
15 not be refunded to the taxpayer. This Section is exempt from
16 the provisions of Section 250.

17 Section 99. Effective date. This Act takes effect upon
18 becoming law."